

**BILL NO. 03-22**  
**as amended**

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 03-22

Introduced by Council President Wagner  
Legislative Day No. 03-11 Date April 15, 2003

AN ACT to add new section 123-43.4.1, Tax Credit for Surviving Spouse of Fire, Rescue or Emergency Medical Service Personnel, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide a tax exemption for surviving spouses of a fallen rescue worker under certain conditions, and generally relating to the provision of a tax credit.

By the Council, April 15, 2003

Introduced, read first time, ordered posted and public hearing scheduled

on: May 20, 2003

at: 6:45 p.m.

By Order: Mary Kate Hendrix, Acting Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on May 20, 2003, and concluded on, May 20, 2003.

Mary Kate Hendrix, Acting Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment

**BILL NO. 03-22**

**as amended**

Section 1. Be It Enacted By The County Council of Harford County, Maryland, That new

Section 123-43.4.1, Tax Credit for Surviving Spouse of Fire, Rescue or Emergency Medical

Service Provider, be, and it is hereby, added to Article II, Real Property Tax Credits, of Chapter

123, Finance and Taxation, of the Harford Count Code, to read as follows:

Chapter 123. Finance and Taxation.

Article II. Real Property Tax Credits.

SECTION 123-43.4.1. TAX CREDIT FOR SURVIVING SPOUSE OF FIRE, RESCUE OR

EMERGENCY MEDICAL SERVICE PERSONNEL.

A. FOR THE PURPOSES OF THIS SECTION, THE FOLLOWING TERMS HAVE THE

MEANINGS INDICATED:

ACTIVE SERVICE-- AN ACTIVE MEMBER OF A HARFORD COUNTY VOLUNTEER

FIRE AND AMBULANCE COMPANY RENDERING ASSISTANCE DURING AN

EMERGENCY CALL.

DWELLING -- REAL PROPERTY THAT IS THE LEGAL RESIDENCE OF A SURVIVING

SPOUSE, INCLUDING THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO

USE THE REAL PROPERTY AS A RESIDENCE, PROVIDED THAT THE DWELLING IS

OCCUPIED BY NOT MORE THAN 2 FAMILIES.

FALLEN RESCUE WORKER--AN INDIVIDUAL WHO DIES WHILE IN THE ACTIVE

SERVICE OF FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE, UNLESS THE

DEATH WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR

ABUSE OF ALCOHOL OR DRUGS.

SURVIVING SPOUSE -- A SURVIVING SPOUSE, WHO HAS NOT REMARRIED, OF A

FALLEN RESCUE WORKER.

B. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY ARTICLE,  
§ 9-210, OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY  
ESTABLISHED THE FOLLOWING PROPERTY TAX CREDIT:

(1) A 100% EXEMPTION FOR A DWELLING THAT IS OWNED BY A SURVIVING  
SPOUSE OF A FALLEN RESCUE WORKER, IF:

(a) THE DWELLING WAS OWNED BY THE FALLEN RESCUE WORKER AT THE  
TIME OF THE FALLEN RESCUE WORKER'S DEATH;

(b) THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2  
YEARS OF THE FALLEN RESCUE WORKER'S DEATH, PROVIDED THAT THE  
FALLEN RESCUE WORKER OR THE SURVIVING SPOUSE WAS DOMICILED IN THE  
STATE AS OF THE DATE OF THE FALLEN RESCUE WORKER'S DEATH; OR

(c) THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE  
QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER PARAGRAPH (1) (a)  
OR (b) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

C. TO RECEIVE A CREDIT UNDER THIS SECTION, THE SURVIVING SPOUSE  
SHALL PROVIDE CERTIFICATION THAT THE FALLEN RESCUE WORKER DIED  
WHILE IN ACTIVE SERVICE OF A FIRE, RESCUE OR EMERGENCY MEDICAL  
SERVICE AND THAT THE FALLEN RESCUE WORKER'S DEATH WAS NOT THE  
RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF  
ALCOHOL OR DRUGS.

Section 2. And Be It Further Enacted, That this Act shall take effect 60 calendar days from  
the date it becomes law.

EFFECTIVE: July 28, 2003

**BILL NO. 03-22**

**as amended**

*The Acting Council Administrator does hereby certify that fifteen (15) copies of this Bill are immediately available for distribution to the public and the press.*

/s/ Mary Kate Herbig  
Acting Council Administrator

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HARFORD COUNTY BILL NO. 03-22

Brief Title Tax Credit – Surviving Spouse of Fire, Rescue or Emergency Medical Personnel

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

**CERTIFIED TRUE AND CORRECT**

Mary Kate Herbig  
Acting Administrator

**ENROLLED**  
Robert S. Wagner  
Council President

Date May 21, 2003

Date May 21 03

**BY THE COUNCIL**

Read the third time.

Passed: LSD 03-14

Failed of Passage: \_\_\_\_\_

By Order

Mary Kate Herbig  
Acting Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 21 day of May, 2003 at 3:00p.m.

Mary Kate Herbig  
Acting Council Administrator

**BY THE EXECUTIVE**

James M. Harbo  
COUNTY EXECUTIVE

APPROVED: Date 5-28-03

**BY THE COUNCIL**

This Bill (No.03-22), having been approved by the Executive and returned to the Council, becomes Law (May 28, 2003).

EFFECTIVE: July 28, 2003

Mary Kate Herbig  
Acting Council Administrator

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